

**2005 Child and Dependent Care Expenses Credit****3506**

Attach to your California Form 540, 540A, or Long Form 540NR.

Name(s) as shown on return

Social Security Number

**Part I Unearned Income and Other Funds Received in 2005.** See instructions

SOURCE OF INCOME/FUNDS	AMOUNT	SOURCE OF INCOME/FUNDS	AMOUNT
•	•	•	•
•	•	•	•
•	•	•	•

**Part II Persons or Organizations Who Provided the Care in California** – You must complete this part. See instructions.

- 1 Enter the following information for each person or organization that provided care in California. (Only care provided in California qualifies for the credit.)  
If you need more space, attach a separate sheet.

	Provider	Provider
a. Care provider's name	•	•
b. Care provider's address (number, street, apt. no., city, state, and ZIP Code)	•	•
c. Care provider's telephone number	• ( )	• ( )
d. Is provider a person or organization?	<input type="checkbox"/> Person <input type="checkbox"/> Organization	<input type="checkbox"/> Person <input type="checkbox"/> Organization
e. Identification number (SSN or FEIN)	•	•
f. Address where care was provided (number, street, apt. no., city, state, and ZIP Code)		
g. Amount paid for care provided	•	•

Did you receive dependent care benefits? ▶▶▶▶▶

No Complete Part III below.  
Yes Complete Part IV before Part III.**Part III Credit for Child and Dependent Care Expenses****2 Information about your qualifying person(s).** See instructions

(a) Qualifying person's name		(b) Qualifying person's social security number (See instructions)	(c) Qualifying person's date of birth (DOB) or if disabled	(d) Percentage of physical custody (See instructions)	(e) Qualified expenses you incurred and paid in 2005 for the qualifying person's care in California
First	Last				
•	•	•	• DOB: _____ • Disabled <input type="checkbox"/> Yes	•	•
•	•	•	• DOB: _____ • Disabled <input type="checkbox"/> Yes	•	•
•	•	•	• DOB: _____ • Disabled <input type="checkbox"/> Yes	•	•

3 Add the amounts in column (e) of line 2. <b>Do not</b> enter more than \$3,000 for one qualifying person or \$6,000 for two or more qualifying persons. If you completed Part IV, enter the amount from line 33	•	3	
4 Enter YOUR <b>earned income</b> . See instructions	•	4	
<b>Nonresidents:</b> Enter only your earned income <b>from California sources</b> . If you do not have earned income from California sources, <b>stop</b> , you <b>do not</b> qualify for the credit. Military members, see instructions. <b>Part-year residents:</b> Enter the total of (1) your earned income <b>from California sources</b> received while you were a nonresident and (2) all earned income received while you were a resident. Military members, see instructions.			
5 If married filing a joint return, enter YOUR SPOUSE'S earned income. (If your spouse was a student or was disabled, see the instructions.) If not filing a joint return, enter the amount from line 4	•	5	
<b>Nonresidents:</b> Enter only your spouse's earned income <b>from California sources</b> . If your spouse does not have earned income from California sources, <b>stop</b> , you <b>do not</b> qualify for the credit. Military members, see instructions. <b>Part-year residents:</b> Enter the total of (1) your spouse's earned income <b>from California sources</b> received while he or she was a nonresident and (2) all earned income your spouse received while he or she was a resident. Military members, see instructions.			
6 Enter the <b>smallest</b> of line 3, line 4, or line 5	•	6	
7 Enter the decimal amount shown in the chart on page 71 of the instructions for line 7	•	7	X. _____
8 Multiply line 6 by the decimal amount on line 7. Enter the amount here and on Form 540A, line 30; Form 540, line 44; or Long Form 540NR, line 53	•	8	
9 Enter the decimal amount listed on the chart on page 71 of the instructions for line 9	•	9	X. _____
10 Multiply the amount on line 8 by the decimal amount on line 9	•	10	
11 Credit for prior year expenses paid in 2005. See instructions for line 11	•	11	
12 Add line 10 and line 11. Enter the amount here and on Form 540A, line 31; Form 540, line 45; or Long Form 540NR, line 54	•	12	

## Part IV Dependent Care Benefits

<b>13</b> Enter the total amount of dependent care benefits you received for 2005. This amount should be shown in box 10 of your Form(s) W-2. <b>Do not</b> include amounts that were reported to you as wages in box 1 of Form(s) W-2. Include amounts you received under a dependent care assistance program from your sole proprietorship or partnership . . . . .	<b>13</b>		
<b>14</b> Enter the amount forfeited, if any. See instructions . . . . .	<b>14</b>		
<b>15</b> Subtract line 14 from line 13 . . . . .	<b>15</b>		
<b>16</b> Enter the total amount of <b>qualified expenses</b> incurred in 2005 for the care of the <b>qualifying person(s)</b> . See instructions . . . . .	<b>16</b>		
<b>17</b> Enter the <b>smaller</b> of line 15 or line 16 . . . . .	<b>17</b>		
<b>18</b> Enter YOUR <b>earned income</b> . . . . .	<b>18</b>		
<b>19</b> If married filing a joint return, enter YOUR SPOUSE'S earned income (if your spouse was a student or was disabled, see the instructions for line 5); if married filing a separate return, see the instructions for the amount to enter; <b>all others</b> , enter the amount from line 18 . . . . .	<b>19</b>		
<b>20</b> Enter the <b>smallest</b> of line 17, line 18, or line 19 . . . . .	<b>20</b>		
<b>21</b> Enter the amount from line 13 that you received from your sole proprietorship or partnership. If you did not receive any amounts, enter -0- . . . . .	<b>21</b>		
<b>22</b> Subtract line 21 from line 15 . . . . .	<b>22</b>		
<b>23</b> Enter \$5,000 (\$2,500 if married filing separately <b>and</b> you were required to enter your spouse's earned income on line 19) . . . . .	<b>23</b>		
<b>24</b> <b>Deductible benefits.</b> Enter the smallest of line 20, line 21, or line 23. Also, include this amount on the appropriate line(s) of your return . . . . .	<b>24</b>		
<b>25</b> Enter the smaller of line 20 or line 23 . . . . .	<b>25</b>		
<b>26</b> Enter the amount from line 24 . . . . .	<b>26</b>		
<b>27</b> <b>Excluded benefits.</b> Subtract line 26 from line 25. If zero or less, enter -0- . . . . .	<b>27</b>		
<b>28</b> <b>Taxable benefits.</b> Subtract line 27 from line 22. If zero or less, enter -0- . . . . .	<b>28</b>		
<b>29</b> Enter \$3,000 (\$6,000 if two or more qualifying persons) . . . . .	<b>29</b>		
<b>30</b> Enter the amount from line 24 and line 27 . . . . .	<b>30</b>		
<b>31</b> Subtract the amount on line 30 from the amount on line 29. If zero or less, <b>stop</b> . You <b>do not qualify</b> for the credit. <b>Exception</b> – If you paid 2004 expenses in 2005, see instructions for line 11 . . . . .	<b>31</b>		
<b>32</b> Complete Side 1, Part III, line 2. <b>Do not</b> include in column (e) any benefits shown on line 30 above. Add the amounts in column (e) and enter the total here . . . . .	<b>32</b>		
<b>33</b> Enter the <b>smaller</b> of line 31 or line 32. Also, enter this amount on Side 1, line 3 on the front of this form and complete line 4 through line 12 . . . . .	<b>33</b>		

## Worksheet – Credit for 2004 Expenses Paid in 2005

1) Enter your 2004 qualified expenses paid in 2004. If you did not claim the credit for these expenses on your 2004 return, get and complete a 2004 form FTB 3506 for these expenses. You may need to amend your 2004 return . . . . .	
2) Enter your 2004 qualified expenses paid in 2005 . . . . .	
3) Add the amounts on line 1 and line 2 . . . . .	
4) Enter \$3,000 if care was for one qualifying person (\$6,000 for two or more) . . . . .	
5) Enter any dependent care benefits received for 2004 and excluded from your income (from line 24 of 2004 form FTB 3506) . . . . .	
6) Subtract amount on line 5 from amount on line 4 and enter the result . . . . .	
7) Compare your and your spouse's earned income for 2004 and enter the <b>smaller</b> amount . . . . .	
8) Compare the amounts on line 3, line 6, and line 7 and enter the <b>smallest</b> amount . . . . .	
9) Enter the amount from your 2004 form FTB 3506, line 6 . . . . .	
10) Subtract amount on line 9 from amount on line 8 and enter the result. If zero or less, stop here. You cannot increase your credit by any previous year's expenses . . . . .	
11) Enter your 2004 federal adjusted gross income (AGI) (from your 2004 Form 540, line 13; 540A, line 12b; or Long Form 540NR, line 13). . . . .	
12) 2004 federal AGI decimal amount (from 2004 form FTB 3506, instructions for line 7) . . . . .	X.
13) Multiply line 10 by line 12 . . . . .	
14) 2004 California AGI decimal amount (from 2004 form FTB 3506, instructions for line 9) . . . . .	X.
15) Multiply line 13 by line 14. Enter the result here and on line 11 of your 2005 form FTB 3506 . . . . .	

# Instructions for Form FTB 3506

## Child and Dependent Care Expenses Credit

### What's New

Beginning with taxable year 2005, the following changes were made:

- California conformed to the federal definition of a qualifying child.
- The requirement to pay over half the cost of keeping up the home for you and your qualifying person(s) has been eliminated.
- If you are a member of the armed forces and have earned military compensation for active services, your military compensation is considered as sourced in California regardless of the state of domicile and may be used in computing this credit.

### General Information

You must attach the completed form FTB 3506 to your return if you claim the child and dependent care expenses credit.

### A Purpose

If you paid someone in California to care for your child or other qualifying person so you (and your spouse, if married) could work or look for work in 2005, you may be able to claim the credit for child and dependent care expenses. However, you must have earned income to do so. If you qualify to claim the credit, use form FTB 3506 to figure the amount of your credit.

If you received dependent care benefits for 2005 but do not qualify to claim the credit, you are not required to complete form FTB 3506. For additional definitions, requirements, and instructions, get federal Form 2441.

### B Differences in California and Federal Law

The differences between California and federal law are as follows:

- California allows this credit only for care provided in California.
- If you were a nonresident, you must have earned wages from working in California or earned self-employment income from California business activities.
- Federal adjusted gross income must be \$100,000 or less to qualify for the California credit.
- The California credit is a percentage of the federal credit as modified by California law.
- The California credit is refundable.

### C Qualifications

You may take the credit if **all eight** of the following apply.

1. If you are married, you must file a joint return. For an exception, see Section E, Married Persons Filing Separate Returns, on page 70.
2. Care must be provided in California for one or more qualifying persons. See Section D, Qualifying Person Defined, on this page.
3. You paid for care so you (and your spouse, if married) could work or look for work. However, if you did not find a job and have no earned income, you do not qualify for the credit. If your spouse was a student or disabled, see the instructions for Part III, line 5, on page 71.
4. You (and your spouse, if married) must have earned income (wages or self-employment income) during the year. See the instructions for Part III, line 4, on page 71 for more information on earned income.
5. You and the qualifying person(s) live in the same home for more than half the year.
6. The person who provided care was not your spouse or a person for whom you can claim a dependent exemption. Generally, the person who provided the care cannot be a parent of the individual for whom care was provided. If your child provided the care, the child must have been age 19 or older by the end of 2005.
7. You report the required information about the care provider(s) in Part II, line 1, and the information about the qualifying person(s) in Part III, line 2.
8. Your federal adjusted gross income is \$100,000 or less.

### D Qualifying Person Defined

#### Rules for Most People

A qualifying person is:

1. A child under age 13 who meets the requirements to be your dependent as a Qualifying Child. An individual who turned 13 during the year qualifies only for the part of the year when he or she was 12 years old.
2. Your spouse who was physically or mentally incapable of self-care.
3. Any person who was physically or mentally incapable of self-care whom you can claim as a dependent (or could claim as a dependent except that the person had gross income of \$3,200 or more or filed a joint return).
4. Any disabled person not able to care for himself or herself whom you could claim as a dependent except that you (or your spouse if filing a joint return), could be claimed as a dependent on someone else's 2005 return.

#### Qualifying Child

A Qualifying Child is a person who meets all of the following tests:

- Relationship Test - The person must be your birth child, stepchild, adopted child, eligible foster child, brother, sister, half-brother, half-sister, stepbrother, stepsister or a descendant of one of these. An adopted child includes a child who has been lawfully placed with you for legal adoption even if the adoption is not yet final. An eligible foster child must be placed with you by an authorized placement agency or by a court.
- Age Test - The person must be under 19 years of age or a full-time student under 24. (For the purposes of qualifying for the Child and Dependent Care Expenses Credit, the child must be under 13.)
- Residency Test - The person must live with you for more than half the year.
- Support Test - The person must not have provided more than half of his or her own support.
- Joint Return Test - The person must not have filed a joint federal income tax return with his or her spouse.
- Citizenship Test - The person must be a citizen or national of the U.S. or a resident of the U.S., Canada, or Mexico.

#### Qualifying Child of More Than One Person -- Tie-Breaker Rules

If...	Then the child will be treated as the qualifying child of the...
Only one of the persons is the child's parent	Parent
Both persons are the child's parent	Parent with whom the child lived with for the longer period of time. If the child lived with each parent for the same amount of time then the child will be treated as the qualifying child of the parent with the highest adjusted gross income.
None of the persons are the child's parent.	Person with the highest adjusted gross income.

#### Divorced, Separated, or Never Married Parents

For divorced or separated parents, there are special rules for determining if your child is your qualifying person. A child can only be the qualifying person of one parent when the parents are filing separate returns. Even if both parents pay for child care for the same child, both parents cannot qualify for the credit. Some custody agreements designate which parent is entitled to the credit. However, the designated parent must still meet all the qualifications in Section C, Qualifications, to claim the credit. Use the table on the next page to see if your child is your qualifying person.

RULES FOR DIVORCED, SEPARATED, OR NEVER MARRIED PARENTS		
IF	AND	THEN
<b>ALL four</b> of the following apply: 1. Your child was under 13 and/or physically or mentally incapable of self-care when the care was provided. Children turning 13 during the year qualify only for the part of the year they were 12 years old. 2. One of the following applies a. You are divorced or legally separated from the other parent b. You are separated under a written separation agreement c. You and the other parent lived apart at all times during the last 6 months of the year. (This includes parents never married to each other.) 3. One or both parents had custody of the child for more than half the year. 4. One or both parents provided more than half the child's support for the year.	You were the custodial parent <b>and</b> you can claim the dependent exemption credit for the child.	The child is your qualifying person.
	You were the custodial parent and the noncustodial parent claimed the dependent exemption credit under the provisions of a decree of divorce, legal separation, or a written separation agreement	The child is your qualifying person.
	You are <b>not</b> the custodial parent.	The child is <b>not</b> your qualifying person.
One or more of the four statements above do not apply.		Use the "Rules for Most People" on page 69.

You are the custodial parent if you had physical custody of your child longer than the other parent during the calendar year. On days where custody is shared, the parent having custody of the child for more than 12 hours is considered to have custody for that day.

## E Married Persons Filing Separate Returns

Generally, if you are married, you must file a joint return to claim the credit. However, you can take the credit on your separate return if:

- You meet all three requirements below:
  - You lived apart from your spouse at all times during the last six months of 2005.
  - The qualifying person(s) lived in your home more than half of 2005.
  - You provided over half the cost of keeping up your home.
- You meet all the other qualifications in Section C, Qualifications.

## F Nonresidents and Part-Year Residents

- You must complete and attach Schedule CA (540NR), California Adjustments - Nonresidents or Part-Year Residents, to your tax return, Long Form 540NR. If Part I of Schedule CA (540NR) is not fully completed, we may disallow your credit.
- Nonresidents must have earned income from California sources to qualify for the credit. Beginning with tax year 2005, a nonresident servicemember's military wages are considered earned income from a California source for the purpose of qualifying for the credit.
- Part-year residents must have earned income while a California resident or earned income from California sources while a nonresident to qualify for the credit.

## Specific Line Instructions

### Part I

#### Unearned Income and Other Funds

List the source and amount of **any** money you received in 2005 that is not included in your earned income (line 4 and line 5) but that was used to support your household. Include child support, property settlements, public assistance benefits, court awards, inheritances, insurance proceeds, pensions and annuities, social security payments, workers' compensation, unemployment compensation, interest, or dividends.

## Part II

### Line 1

Complete line 1a through line 1g for each person or organization that provided the care in California. Only care provided in California qualifies for the credit. You can use federal Form W-10, Dependent Care Provider's Identification and Certification, or any other source listed in the instructions for Form W-10 to get the information from your care provider. If your provider does not give you the information, complete as much of the information as possible and explain that your provider did not give you the information you requested.

If you do not give correct and complete information, we may disallow your credit unless you can show you used due diligence in trying to get the required information.

### Lines 1a through Line 1c

Enter your California care provider's complete name (or business name), address, and telephone number (including the area code). We may contact your care provider to verify the information you provide.

If you were covered by your employer's dependent care plan and your employer furnished the care (either at your workplace or by hiring a care provider), enter your employer's name on line 1a. Next, enter "See W-2" on line 1b. Complete line 1c through line 1f. Then leave line 1g blank. But, if your employer paid a third party (not hired by your employer) on your behalf to provide care, you must provide information on the third party on line 1a through line 1g.

### Line 1d

For each care provider, check one box indicating whether the care provider is a person or organization.

### Line 1e

If your care provider is	Then enter on line 1e
An individual	The provider's social security number
Not an individual	The provider's federal employer identification number (FEIN)
A tax-exempt organization	"Tax-exempt"

### Line 1f

Enter the complete address where the care was provided. Only care provided in California qualifies for the credit.

### Line 1g

Enter the total amount you **actually paid** in 2005 to your care provider for care provided in California. Also include amounts your employer paid to a third party on your behalf. It does not matter when the expenses were incurred. Do not reduce this amount by any reimbursement you received.

## Part III

### Line 2

Complete column (a) through column (e) for each qualifying person for whom care was provided in California. If you have more than three qualifying persons, attach a sheet of paper to your return with the required information and write "see attached." Be sure to put your name and social security number on the sheet.

#### Column (a)

Enter each qualifying person's name.

#### Column (b)

Enter each qualifying person's social security number. Be sure that the name and social security number match the qualifying person's social security card. Otherwise, we may reduce or disallow your credit. If the person was born in, and later died in, 2005, and does not have a social security number, enter "Deceased" in column (b) and attach a copy of the person's birth and death certificates.

Enter the social security numbers of the first two qualifying persons on Form 540, line 42 and line 43; Form 540A, line 28 and line 29; or Long Form 540NR, line 51 and line 52.

#### Column (c)

Enter the qualifying person's date of birth in the space provided or if the qualifying person is disabled (physically or mentally incapable of self-care), check the "Yes" box.

#### Column (d)

If you shared custody of the qualifying person(s), enter the percentage of time you had physical custody during 2005.

#### Column (e)

Enter the qualified expenses you incurred and paid in 2005 for the qualifying person. Include only the qualified expenses for care provided in California. If the child turned 13 years old during the year, include only the qualified expenses for the part of the year the child was under 13.

Do not include in column (e) qualified expenses:

- You incurred in 2005 but did not pay until 2006. You may be able to use these expenses to increase your 2006 credit.
- You incurred in 2004 but did not pay until 2005. Instead, see instructions for line 11.
- You prepaid in 2005 for care to be provided in 2006. These expenses may only be used to figure your 2006 credit.

**Note:** A qualified expense does not include the amount you paid for education (school tuition) or the amount you received through a subsidy program.

## Line 4

Earned income Includes:	Earned income does not include:
<ul style="list-style-type: none"> <li>• Wages, salary, tips, and other taxable and nontaxable employee compensation including combat pay</li> <li>• Net earnings from self-employment</li> <li>• Strike benefits</li> <li>• Disability payments you report as wages</li> <li>• Active duty pay received by members of the armed forces is considered earned income regardless of whether the member is domiciled in this state or elsewhere</li> </ul>	<ul style="list-style-type: none"> <li>• Pensions or annuities</li> <li>• Social security payments</li> <li>• Workers' compensation</li> <li>• Interest</li> <li>• Dividends</li> <li>• Capital gains</li> <li>• Unemployment compensation</li> <li>• Public assistance</li> <li>• Homeowner and Renter Assistance</li> </ul>

Nonresidents and Part-Year Residents Only: Earned income from California sources includes:	Earned income does not include:
<ul style="list-style-type: none"> <li>• Wages, salary, tips, and other taxable and nontaxable employee compensation for working in California (except military compensation earned by nonresidents)</li> <li>• Net earnings from self-employment from California business activities</li> <li>• Strike benefits related to California employment</li> <li>• Disability payments you report as California wages</li> <li>• Active duty pay received by members of the armed forces is considered earned income regardless of whether the member is domiciled in this state or elsewhere</li> </ul>	<ul style="list-style-type: none"> <li>• Pensions or annuities</li> <li>• Social security payments</li> <li>• Workers' compensation</li> <li>• Interest</li> <li>• Dividends</li> <li>• Capital gains</li> <li>• Unemployment compensation</li> <li>• Public assistance</li> <li>• Homeowner and Renter Assistance</li> </ul>

## Line 5

### Spouse Who Was a Student or Disabled

Your spouse was a **student** if he or she was enrolled as a full-time student at a school during any 5 months of 2005. A school does not include a night school or correspondence school.

Your spouse was **disabled** if he or she was not capable of self-care. Figure your spouse's earned income on a monthly basis.

For each month your spouse was a full-time student or disabled, enter on line 5 the larger of

- Your spouse's actual earned income for that month, or
- \$250 (\$500, if you have 2 or more qualifying persons).

If, in the same month, both you and your spouse were either full-time students or disabled, only one of you can be treated as having earned income of \$250 (or \$500) in that month. For any month that your spouse was not a full-time student or disabled, use your spouse's actual earned income for that month.

## Line 7

Use the chart on this page to determine the decimal amount to enter on line 7. Your federal adjusted gross income (AGI) is on Form 540A, line 12b; Form 540, line 13; or Long Form 540NR, line 13.

If your Federal AGI is:		The decimal amount on Line 7 is:
Over	But not over	
\$0	\$15,000	.35
15,000	17,000	.34
17,000	19,000	.33
19,000	21,000	.32
21,000	23,000	.31
23,000	25,000	.30
25,000	27,000	.29
27,000	29,000	.28
29,000	31,000	.27
31,000	33,000	.26
33,000	35,000	.25
35,000	37,000	.24
37,000	39,000	.23
39,000	41,000	.22
41,000	43,000	.21
43,000	No limit	.20

## Line 9

Use the chart below to determine the decimal amount to enter on line 9.

If your federal AGI from Form 540A, line 12b; Form 540, line 13; or Long Form 540NR, line 13 is:	The decimal amount to enter on Line 9 is:
\$40,000 or less	.50
Over \$40,000 but not over \$70,000	.43
Over \$70,000 but not over \$100,000	.34
Over \$100,000	<b>Stop.</b> You do not qualify for this credit.

## Line 11

If you had qualified expenses for care that was provided in 2004 that you paid for in 2005, you may be able to increase your credit for 2005. Complete the worksheet on Side 2 of form FTB 3506. You will need a copy of your 2004 California return to complete the worksheet.

## Part IV

### Line 13

Dependent care benefits are:

- Amounts an employer paid directly to you (or your spouse, if married), or to your care provider for the care of your qualifying person(s), while you worked.
- A day-care facility provided by your employer.
- Generally deducted from your salary.
- Shown in box 10 of your 2005 Form(s) W-2.

## Line 14

If you had a flexible spending account, any amount included on line 13 that you did not receive because you did not incur the expense is considered forfeited. Do not include amounts you expect to receive at a future date.



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## Line 16

Enter the total of all qualified expenses incurred in 2005. It does not matter when the expenses were paid.

**Note:** A qualified expense does not include the amount you paid for education (school tuition) or the amount you received through a subsidy program.

**Example:** You received \$2,000 cash under your employer's dependent care plan for 2005. The \$2,000 is shown in box 10 of your Form W-2. You incurred \$900 of qualified expenses in 2005 for the care of your 5-year-old dependent child. You would enter \$900 on line 16, but would report the entire \$2,000 on line 13.

For all other lines, follow specific line instructions on the form. For additional information, get federal Form 2441 or Pub. 503, Child and Dependent Care Expenses.

## Worksheet

### Line 12 and line 14

You will need to get the 2004 form FTB 3506 instructions to complete the Credit for 2004 Expenses Paid in 2005 Worksheet. You can get forms from our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov) or by calling (800) 338-0505.

### Line 12

Enter the decimal amount from the chart in the line 7 instructions of the **2004** form FTB 3506 that corresponds to your **2004** federal adjusted gross income.

### Line 14

Enter the decimal amount from the chart in the line 9 instructions of the **2004** form FTB 3506 that corresponds to your **2004** California adjusted gross income.